

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re:

Chapter 11

AL YEGA, LLC,  
Debtor.

Case No. 20-10383 SHL

-----X

AL YEGA, LLC,

Plaintiff,

Adv. Proc. No.

-against-

THE COUNTY OF NASSAU,

Defendant.

-----X

**COMPLAINT SEEKING DETERMINATION OF AMOUNT AND LEGALITY  
OF TAX LIENS, DECLARATORY RELIEF**

AL YEGA, LLC, for its complaint against the County of Nassau, respectfully shows and  
alleges:

**THE PARTIES**

1. Plaintiff, Al Yega, LLC (hereafter “Plaintiff” or the “Debtor”), is a New York corporation with a principal place of business at 1001 6<sup>th</sup> Avenue, Ste 1236 New York, NY 10018.

2. Plaintiff is the fee owner of the real property and improvements located in the County of Nassau at 435 First Street, Mineola, New York 11501, more specifically described as Section 9, Block 672, Lot 4 (the “Property”).

3. The Debtor filed a petition for relief under chapter 11 of title 11, United States Code (the “Bankruptcy Code”), in this Court on February 10, 2020 and was automatically continued in possession of its property and operation of its business as a debtor in possession pursuant to §1107 of the Bankruptcy Code.

4. Defendant the County of Nassau (the “County”) is a political subdivision of the State of New York with an address at One West Street, Mineola, New York 11501.

5. On or about February 21, 1995, the County sold a tax lien certificate for the Property to itself for non-payment of 1993 and 1994 general and school taxes, Certificate No. 1994001301 which currently has a balance claimed of approximately \$3,269,099.22 (the “1994 Certificate”).

6. The County retains and currently holds the 1994 Certificate issued for non-payment of the 1994 real property taxes and has merged subsequent taxes, on information and belief, for years up to and including 2019, to the 1994 Certificate.

7. As of August 2019, the County claimed to be owed over \$4,000,000 in back taxes with approximately \$3,269,099.22 being based on the 1994 Certificate.

### **JURISDICTION AND VENUE**

8. This Court has jurisdiction over the parties and the subject matter of this adversary proceeding pursuant to 28 U.S.C §§ 157 and 1334.

9. This action is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).

10. Venue of this action is proper in this district pursuant to 28 U.S.C. § 1409(a).

11. The statutory basis for the relief requested in the complaint are 11 U.S.C. §§ 105, 505(a)(1), and 1107(2), Article 2 of the Nassau County Administrative Code (“Enforcement at Collection of Taxes by County Treasurer”), and Rule 7001 of the Federal Rules of Bankruptcy Procedure.

**PRELIMINARY STATEMENT**

12. Plaintiff brings this action to prevent a miscarriage of justice against the Debtor and the estate and a planned fraudulent conveyance of the Debtor's real estate asset. The County is attempting to use a tax lien from 1994 in the approximate aggregate amount of \$3,269,099.22 (hereinafter, the "1994 Certificate"), which is *uncollectable and invalid under the County's own code*, to prevent the Debtor from retaining, selling or otherwise using the Property as a landowner with all of the attendant rights of ownership. Moreover, notwithstanding that it seeks collection of the uncollectable tax lien on the one hand from the Debtor, the County has, on the other hand, entered into an agreement with AJM Capital II, LLC ("AJM") dated April 4, 2019 (the "2019 AJM Agreement"), whereby the 1994 Certificate will be forgiven (notwithstanding the fact that it is already uncollectable and void). The County essentially concedes that the tax lien is void in the 2019 AJM Agreement by waiving any rights it has to the 1994 Certificate for little, if any, consideration.<sup>1</sup>

13. The Debtor previously filed a lawsuit in the Supreme Court, Nassau County, against the County and AJM for, among other things, declaratory judgment and to quiet title. On February 6, 2020, the Supreme Court issued a ruling denying the Debtor's request for a preliminary injunction preventing the County and AJM from transferring the Property pending the outcome of the merits of the case. Once the State Court lifted the existing temporary restraining order that

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<sup>1</sup> Because of the recent convictions of notable politicians in Nassau County and their connection to the facts of this case, it is noteworthy that AJM is and was a significant political donor in Nassau County. According to political contribution records available online, "AJM Capital" (on information and belief, the sole member of AJM) increased its contributions to "Friends of Ed Mangano" from \$500.00 in 2010 and \$1,950 in 2011 (the year it received the first part of the Nassau County property/tax lien transfers) to \$21,400 in 2012 and \$17,500 in 2013 (by calendar year) [https://www.elections.ny.gov/ContributionSearchB\\_Name.html](https://www.elections.ny.gov/ContributionSearchB_Name.html). The original "Assignment and Transfer" agreement between the County and AJM in 2011 (the 2019 AJM Agreement is actually an amendment of a 2011 agreement whereby the subject Property was added to the 2011 agreement) was executed on behalf of the County by Richard "Rob" Walker, the former Chief Deputy County Executive of Nassau County, who, after a federal probe into Nassau County contracts, entered a guilty plea of covering up a bribe he accepted in an unrelated pay-to-play transaction. Mr. Walker and Mr. Walker's boss, Edward Mangano, the disgraced former Nassau County Executive who was convicted after trial on multiple counts of accepting bribes and kickbacks in exchange for official government action, and for conspiracy to obstruct justice, on information and belief, are awaiting sentencing on their convictions.

had been in place, the Debtor was compelled to file the instant Chapter 11 case because, on information and belief, the Village of Mineola (the “Village”) was prepared to transfer the Property to AJM on the basis of application for a tax deed by AJM. There has been no discovery in the State Court action and the defendants have not yet answered the Amended Complaint. The State Court has not ruled on the substance and issues raised in this Complaint.

14. The Debtor files this action in this Court on the narrow issues *(a) whether the 2011 Notice to Redeem (defined below) served by the County and concerning the 1994 Certificate was cancelled pursuant to Section 5-51.0(j) of the Nassau County Administrative Code thereby nullifying all subsequent actions based thereon, and (b) for a determination of the amount and or legality of any real estate tax owed to the County against the Property pursuant to 11 U.S.C. §505(a)(1)*. If the 2011 Notice to Redeem was cancelled, as the Debtor argues, then the 1994 Certificate is invalidated and is beyond the statutory period for collection.

15. The determination of the amount and legality of a tax liability under 11 U.S.C. 505(a)(1), is squarely within this Court’s jurisdiction and this action will enable a determination of the tax debt expeditiously and before any transfer of the Property takes place.

16. If the County and Village had been permitted to transfer the Property to AJM, AJM would have received a windfall – forgiveness/waiver of over \$5,000,000 in tax debts - while the rest of the creditors received nothing. Such a transfer may have been subject to avoidance as a fraudulent conveyance, but the Debtor would have been removed from title and any creditor on the service list for the notice to redeem would have been foreclosed from any recovery.

### **BACKGROUND**

17. Plaintiff purchased fee simple title to the Property pursuant to a Quitclaim Deed from M.V. Barmed Realty, Inc., dated March 7, 2019 and recorded in the Office of the Clerk of

18. Said purchase was for \$50,000 and was subject to certain alleged tax liabilities on the Property due to, among others, defendant, the County of Nassau.

19. Subsequently unpaid taxes for the approximate period of 1995 to 2019 with respect to the Property were added to the 1994 Certificate.

20. On or about August 1, 2011, the County issued a Notice to Redeem to the former owner of the Property with respect to the 1994 Certificate (the “2011 Notice to Redeem”). A copy of the 2011 Notice to Redeem is annexed hereto as **Exhibit “A.”**

21. The 2011 Notice to Redeem on which the County’s Deed Application is premised, states on its face that the following taxes need to be paid to redeem the tax lien: *“1994/1995 thru & Including [sic] 2010/2011 FULL SCHOOL, 1996 First Portion County, 1995 Thru & Including [sic] 2010 FULL GENERAL (Should the 2011 General tax not be paid at the Receiver, it will also be included as of 9/1/11).”*

22. Thereafter, not only the 2011 General Tax was added to the 1994 Certificate, but all unpaid taxes through and including those owed for all subsequent years through 2019.

23. **Section 5-51.0(j) of the Nassau County Administrative Code provides that if the holder of a certificate pays further taxes that are not set forth in the Notice to Redeem, “then such notice shall be deemed cancelled and the holder of the certificate, or the assignee thereof, shall be required to serve a new notice to redeem in which such taxes shall be set forth together with such other information as shall be required by this code.”**

24. As soon as the 2011 general tax was added to the 1994 Certificate on September 1, 2011, the 2011 Notice to Redeem became cancelled pursuant to the applicable law and a new notice to redeem was required to have been served which the County has not done.

25. The 2011 Notice to Redeem was deemed cancelled pursuant to section 5-51.0(j) of the Nassau County Administrative Code on September 1, 2011.

26. Alternatively, the 2011 Notice to Redeem was cancelled because the County continued to merge tax debts going forward after November 2011 into the 1994 Certificate, all while failing to act for years to take title on its Deed Application. The Deed Application is rendered a nullity by the fact that the 2011 Notice to Redeem was not longer valid as of September 1, 2011 and/or by the merger of years and years of subsequent taxes into the 1994 Certificate, not to mention, by the doctrine of laches. This delay in time and merger of years of subsequent taxes was fatal to the 2011 Notice to Redeem and it was cancelled thereby pursuant to section 5-51.0(j) of the Nassau County Administrative Code.

27. Notwithstanding the cancellation of the 2011 Notice to Redeem, on November 10, 2011, the County Treasurer filed a tax deed application (the "Deed Application") *based on* the cancelled 2011 Notice to Redeem. However, because the Deed Application was based on a cancelled notice to redeem, it is a nullity. A copy of the Deed Application is annexed hereto as **Exhibit "B."**

28. The Deed Application was never acted on by the County other than an alleged assignment of same to AJM under the 2019 AJM Agreement. However, the assignment of a nullified document is in itself a nullity or non-event.<sup>2</sup>

29. Accordingly, without a valid notice to redeem, the County cannot transfer title to the Property, **but more importantly, because the County must serve another notice to redeem, it is no longer timely.**

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<sup>2</sup> 5-53.0 of the Nassau County Administrative Code provides that the right to a deed runs to the holder of the tax lien certificate. There is no mention of a right to assign. "Conveyance by the County when tax lien is not satisfied. If such tax lien is not satisfied, *the County Treasurer shall prepare and execute to the holder of such certificate of sale of the tax lien a conveyance of the real estate on which the tax lien has been sold.* This conveyance shall vest in the grantee an absolute estate in fee, subject to any claims which the County may have thereon for tax or other liens or encumbrances."

30. On or about June 10, 2019, after the Debtor had taken title and a deed reflecting same was recorded in the County Clerk's office, the County entered into the 2019 AJM Agreement, for no stated consideration, the County agreed to transfer a rights in an alleged tax deed application for the Property filed in 2011, but never acted upon, to AJM.

31. While section 5-45.0 of the Nassau County Administrative Code permits the assignment of tax lien certificates, there is no provision of the Nassau County Administrative Code that permits the assignment of tax deed applications. (See footnote 2)

32. In addition, when a tax lien certificate is assigned, any previously served notices to redeem are deemed cancelled pursuant to section 5-51.0(i) of the Nassau County Administrative Code and a new notice to redeem bearing the name of the assignee must be served.

33. The Debtor was not served with the 2011 Notice to Redeem or any subsequent notice to redeem.

34. The assignment of the Deed Application to AJM is and was an acknowledgement by the County that it was out of time on the 1994 Certificate. Moreover, the assignment to AJM constitutes an improper attempt by the County to extend the limitations period for the 1994 Certificate in perpetuity, and an attempt to circumvent the cancellation and notice provisions of section 5-51.0(i) of the Nassau County Administrative Code.

35. In violation of Section 5-51.0(j) of the Nassau County Administrative Code, the County is relying on its 2011 Notice to Redeem as a valid and enforceable notice when in fact it is cancelled by statute making the taxes originally owed and then merged into the 1994 Certificate, time-barred, invalid and unenforceable. These taxes must be removed from the County records.

36. Pursuant to section 5-51.0(h) of the Nassau County Administrative Code, any application for a County Treasurer's deed or a foreclosure action in connection with a tax lien certificate must be made within fifteen years of the first day on which a notice to redeem could

first be served, which, pursuant to section 5-51.0(b) is after the expiration of twenty-one months from the date of the sale of the tax lien.

37. If the deed application or action to foreclose is not made or commenced within this time period, then “*all rights of the holders of such tax lien to enforce it shall terminate and the tax lien shall cease to be a lien upon the real property described therein and the County Treasurer shall mark his records accordingly.*” 5-51.0(h) of the Nassau County Administrative Code

38. In this case, the 1994 Certificate was sold on February 21, 1995.

39. As a result, where no valid application for a County Treasurer’s deed was made or action to foreclose was commenced on or before November 21, 2011, i.e. fifteen years after twenty-one months from the date of sale of the tax lien, the 1994 Certificate would no longer be a valid lien on the Premises and the County would not be able to entertain an application for a deed and no party could commence a foreclosure action.

40. Apparently, to impermissibly extend this already-lengthy limitations period indefinitely, as described above, the County attempted to serve a notice to redeem and file a tax deed application immediately prior to the November 21, 2011 deadline. However, the Deed Application is a nullity or otherwise unenforceable and the tax liens contained in the 1994 Certificate are unenforceable pursuant to Nassau County Administrative Code § 5-51.0(h).

41. The Supreme Court only ruled that the Deed Application was *timely* (i.e., within the 15-year period under 5-51.0(h) of the Nassau County Administrative Code). This was merely a threshold finding by the Supreme Court that, on its face, the Deed Application was made within the statutory period and the case could proceed to determine the merits. The Supreme Court also found that the County was permitted to merge subsequent tax liens into the 1994 Certificate. Nothing of any substance was decided as to the validity of the Deed Application, the 2011 Notice to Redeem, or the 1994 Certificate. The timeliness of the Deed Application is not at issue here. The validity of the 2011 Notice to Redeem is at issue.



42. The Court's ruling has no bearing on the fact that the 2011 Notice to Redeem is cancelled prior to the issuance of the Deed Application by virtue of Section 5-51.0(j) of the Nassau County Administrative Code.

43. But for the County's refusal or neglect to cancel its 1994 Certificate as required by statute, and as is the County's practice, the Debtor would have paid all the otherwise allowed taxes owed to the County and the Village.

**FIRST CAUSE OF ACTION**  
(Declaratory Judgment Declaring the  
2011 Notice to Redeem Cancelled)

44. Plaintiff repeats and realleges the allegations contained in paragraphs 1 through 43 of this Complaint as if fully set forth herein.

45. A valid and effective notice to redeem is cancelled by pursuant to **Section 5-51.0(j) of the Nassau County Administrative Code** which **provides that if the holder of a certificate pays further taxes that are not set forth in the Notice to Redeem, “then such notice shall be deemed cancelled and the holder of the certificate, or the assignee thereof, shall be required to serve a new notice to redeem in which such taxes shall be set forth together with such other information as shall be required by this code.”**

46. The 2011 Notice to Redeem was cancelled pursuant to Section 5-51.0(j) of the Nassau County Administrative Code.

47. Because the 2011 Notice to Redeem was cancelled by statute, any deed application by the County or AJM based on the 2011 Notice to Redeem would also be deemed a nullity.

48. Upon information and belief, it is the pattern and practice of the County Treasurer not to accept deed applications based on notices to redeem that are defective or are greater than several months old.

49. The County did not file a subsequent notice to redeem after the 2011 Notice to Redeem was cancelled.

50. As a result of the foregoing, pursuant to section 5-51.0(h) of the Nassau County Administrative Code, because no tax deed application based on a valid notice to redeem was “made” within the limitations period or, in the alternative, was made, but was subsequently cancelled by merger of years of additional taxes and by the doctrine of laches, and therefore is a nullity, all rights of the County to enforce the tax liens embodied in the 1994 Certificate have terminated and the County Treasurer should mark his records accordingly.

51. A justiciable controversy exists between Plaintiff and the defendant as to the enforceability of the 1994 Certificate, the cancellation of the 2011 Notice to Redeem and the nullity of the Deed Application and as to whether the tax liens embodied in the 1994 Certificate have terminated pursuant to section 5-51.0(h) of the Nassau County Administrative Code.

52. By reason of the foregoing, Plaintiff is entitled to a declaratory judgment declaring, adjudging and decreeing (i) that the 2011 Notice to Redeem was cancelled pursuant to Section 5-51.0(j) of the Nassau County Administrative Code, and (ii) that all subsequent actions by the County based on the 2011 Notice to Redeem are a nullity.

**AS AND FOR A SECOND CAUSE OF ACTION**

(11 U.S.C. Section 505(a)(1) *determine the amount or legality of any tax debt*)

53. Plaintiff repeats and realleges the allegations contained in paragraphs 1 through 52 of this Complaint as if fully set forth herein.

54. Pursuant to 11 U.S.C. Section 505(a)(1), the Bankruptcy Court “*may determine the amount or legality of any tax, any fine or penalty relating to a tax, or any addition to tax, whether or not previously assessed, whether or not paid, and whether or not contested before and adjudicated by a judicial or administrative tribunal of competent jurisdiction.*”

55. The determination of the amount and legality of the County’s tax liens against the Property are essential to the administration of the estate.

56. The Debtor respectfully requests that this Court determine the amount and legality of the County tax debt and liens as against the Property and expunge any tax debt merged in the 1994 Certificate as it is beyond the limitations period and directing the Nassau County Treasurer to strike/remove/expunge the 1994 Certificate and all tax debt merged therein from the tax lien records.

**WHEREFORE**, Plaintiff/Debtor prays that the Court:

- A. On the First Cause of Action, issue a judgment declaring, adjudging and decreeing (i) that the 2011 Notice to Redeem was cancelled pursuant to Section 5-51.0(j) of the Nassau County Administrative Code, and (ii) that all subsequent actions based on the 2011 Notice to Redeem are a nullity; and
- B. On the Second Cause of Action, for a judgment determining the amount and legality of the County's lien on the Debtor's real property and expunging any tax debt merged in the 1994 Certificate as it is beyond the limitations period and directing the Nassau County Treasurer to strike/remove/expunge the 1994 Certificate and all tax debt merged therein from the tax lien records; and
- C. grant Plaintiff such other and further relief as the Court deems just and proper.

Dated: Roslyn, New York  
March 11, 2020

SPENCE LAW OFFICE, P.C.  
Proposed Attorneys for the Debtor

By: /s/Robert J. Spence  
Robert J. Spence, Esq.  
55 Lumber Road, Suite 5  
Roslyn, New York 11576  
Tel.: (516) 336-2060

## EXHIBIT A

AFFIDAVIT OF SERVICE  
OF  
NOTICE TO REDEEM

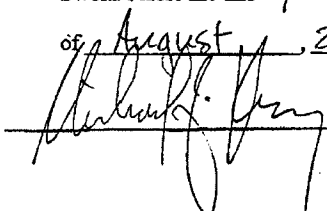
STATE OF NEW YORK:  
SS  
COUNTY OF NASSAU:

I, Carl Schroeter being duly sworn, deposes and says that he is the Director <sup>of</sup> for the Bureau Office  
of Real Estate <sup>services</sup> of the County of Nassau, as representative of the holder of the below numbered  
certificate that there has been expended or necessarily incurred an expense of two hundred fifty dollars  
(\$250.00) for examination of title and service of notice under Section 5-551.0 of the Nassau County  
Administrative Code in the case of the following certificate (s) a copy of the notice served being attached  
hereto, together with an affidavit of personal service for owners of class one and class two residential  
condominium units where required:

<u>TOWN OF:</u>	<u>TAX YEAR</u>	<u>CERTIFICATE #</u>
NORTH HEMPSTEAD	1994	1301

The above-numbered certificate (s) being in the sale of February 21, 1995  
Deponent further says that they served the above notice (s) by either personal service or by  
certified post-paid mail, return receipt requested, showing address where delivered on each of the persons  
or corporations named therein, by depositing in the Post Office, at Main Street & First Street Mineola,  
N.Y. 11501 on the 5<sup>th</sup> day of August, 2011, copies of the notice addressed to said  
persons or corporations at the addresses set forth after their names in said notice. The last known address  
of the persons served was determined by a search of the records in the County Clerk's Office, County  
Treasurer's Office and the Surrogate's Office of the County of Nassau and Tax Receiver's Office in  
which Town, City and/or Village the property is located.

  
\_\_\_\_\_

Sworn before me this 9<sup>th</sup> day  
of August, 2011  
  
\_\_\_\_\_  
NOTARY  
  
MICHAEL J. KELLY  
Notary Public - State of New York  
No. 02KE6176551  
Qualified in Nassau County  
Commission Expires October 29, 2011



CLASS TWO PROPERTIES  
(excluding residential  
condominium units),  
ALL CLASS THREE AND  
CLASS FOUR PROPERTIES

NOTICE TO REDEEM

TO: All Interested Parties of Record

FROM: NASSAU COUNTY

Tax Lien Purchaser  
NORTH

RE: Town HEMP- S.D. 10 Sect. 09 Block 672 Lot(s) 4

Tax Lien Certificate 1301 / 1994  
Number / tax year

DATE: August 1, 2011

PLEASE BE ADVISED:

As the purchaser of a tax lien on the above-described property, it is required to notify all interested parties of public record prior to the expiration of the tax lien redemption period. This is your opportunity to take whatever steps you deem necessary to protect your individual interests in this property. The actual owner of this property should pay particular attention to this notification because the failure to act can result in either the commencement of a foreclosure action in court, or the Treasurer's issuance of a tax deed to the property described above. Anyone interested in protecting their property interest can do so by paying this tax lien before 11/9/11 which is the first day the tax lien buyer has the right to apply for a tax deed or begin a foreclosure action in court.

LIEN DESCRIPTION:

During the February 21, 1995 Tax Lien Sale held by Nassau County, a tax lien certificate was sold due to the nonpayment of the following taxes:

1993/1994 School: 1st half became a lien October 1, 1993

1993/1994 School: 2nd half became a lien April 1, 1994

1994 General: 1st half became a lien January 1, 1994

1994 General: 2nd half became a lien July 1, 1994

The following additional taxes must also be paid in order to redeem the tax lien:

(if none, so state) 1994/1995 thru & Including 2010/2011 FULL SCHOOL

1996 First Portion County

1995 Thru & Including 2010 FULL GENERAL (Should the 2011 General

tax not be paid at the Receiver, it will also be included as of

9/1/11)

The expense of performing a title search and the cost of  
serving this notice is two hundred fifty dollars (\$250.00).

The property affected by this tax lien is located in the City/Town of North Hempstead  
 and is legally described as School District 10 Section 09 Block 672  
 Lot(s) 4. This property is located at 435 First Street,  
Mineola, N.Y. 11501

**INSTRUCTIONS:** All tax lien redemption payments must be made by bank or certified check issued to the County Treasurer, 240 Old Country Road, Mineola, NY 11501. In all correspondence, please be sure to include the tax lien certificate number and correct property description. Statements of total amount due can be obtained from the County Treasurer's Office by written request or by calling (516) 571-3723.

**IMPORTANT:** Property owners have no obligation to deal or negotiate with individual tax lien purchasers privately. Lien Redemption Payments are handled and accepted by the County Treasurer.

NASSAU COUNTY	
TAX LIEN PURCHASER'S NAME	
c/o Nassau County Treasurer	
240 Old Country Road	
ADDRESS	
Mineola, New York	11501

**INTERESTED PARTIES:**

The title search and inspection performed on the property affected by this tax lien reflects the following interested parties of record or occupants of the subject premises:

- |   |  |   |
|---|--|---|
| 1 M. V. Barmed Realty Inc.<br>435 First Street<br>Mineola, N.Y. 11501                           | 8. Inc. Village of Mineola<br>P O Box 69<br>155 Washington Ave.<br>Mineola, N.Y. 11501           | 11. William Edwards Profit Sharing<br>Trust<br>1140 Franklin Ave. Room 200<br>Garden City, N.Y. 11530 |
| 2 Robert Rossetti<br>110 Gold Place<br>Malverne, N.Y. 11565                                     | 9. CH2M Hill<br>435 1 <sup>st</sup> St.<br>Mineola, N.Y. 11501                                   | 12. M.V. Barmed Realty Inc.<br>138 Kilburn Rd.<br>Garden City, N.Y. 11530                             |
| 3 435 First Street Realty Associates<br>435 First Street<br>Mineola, N.Y. 11501                 | 10. Skadden, Arps, Slate, et al<br>919 Third Ave. Attn: C. McElhaney<br>New York, New York 10022 | 13. Norstar Bank<br>40 Main Street<br>Hempstead, N.Y. 11550   |
| 4 M.V. Barmed Realty Inc.<br>c/o Charles W. Flynn<br>138 Kilburn Rd.<br>Garden City, N.Y. 11530 | 11. Berkman, Henoch, Petterson et al<br>777 Zeckendorf Blvd<br>Garden City, New York 11530       | 14. Charles W. Thomas<br>76 Stratford Rd.<br>Garden City, N.Y. 11530                                  |
| 5 Moud, Cotton & Wollan<br>125 Maiden Lane<br>New York, N.Y. 10038                              | 12. Joseph G. Page<br>55 Ashborne Rd<br>Garden City, N.Y. 11530                                  | 15. John J. Beransky<br>P.O. Box 260<br>159 Twin Lakes Rd<br>South Salem, N.Y. 10590                  |
| 6 NYS Dept. of Taxation & Finance<br>W.A Harriman Campus<br>Albany, New York 12227              | 13. Jackson Steel Products Inc.<br>435 First St.<br>Mineola, N.Y. 11501                          | 16. U.S. Environmental Protection Agcy<br>Region 2<br>290 Broadway<br>New York, N.Y. 10007-1866       |
| 7 M.V. Barmed Realty Inc.<br>155 First Street<br>Mineola, N.Y. 11501                            |  |   |

Name and Address of Sender		Name of Addressee, Street, and Post Office Address		Postage	Fee	Handling Charge	Act. Value (If Regis.)	Insured Value	Due Sender If COD	R.R. Fee	S.D. Fee	S.H. Fee	Rest. Del. Fee	Remarks
Treasurer of Nassau County 240 Old Country Road Mineola, New York 11501-0821														
1	7008 3230 0001 0072 3244	M. V. Barmed Realty Inc. 435 First Street Mineola, N.Y. 11501												
2	0072 3251	Robert Rossetti 110 Gold Place Malverne, N.Y. 11565												
3	0072 3269	435 First Street Realty Associates 435 First Street Mineola, N.Y. 11501												
4	0072 3276	M.V. Barmed Realty Inc. c/o Charles W. Flynn 138 Kilburn Rd. Garden City, N.Y. 11530												
5	0072 3283	Moud, Cotton & Wollan 125 Maiden Lane New York, N.Y. 10038												
6	0072 3290	NYS Dept. of Taxation & Finance W.A. Harriman Campus Albany, New York 12227												
Total Number of Pieces Listed by Sender 6		Total Number of Pieces Received at Post Office		Postmaster, Per (Name of Receiving Employee)		The full declaration of value is required on all domestic and international registered mail. The maximum indemnity payable for the reconstruction of nonnegotiable documents under Express Mail document reconstruction insurance is \$50,000 per piece subject to a limit of \$500,000 per occurrence. The maximum indemnity payable on Express Mail merchandise insurance is \$500. The maximum indemnity payable is \$25,000 for registered mail, sent with optional postal insurance. See Domestic Mail Manual R900, S913, and S921 for limitations of coverage on insured and COD mail. See International Mail Manual for limitations of coverage on international mail. Special handling charges apply only to third and fourth class parcels.								

PS Form 3877, February 1994

Form Must be Completed by Typewriter, Ink or Ball Point Pen

U.S. Government Printing Office: 1994 - 385-012

AUG - 9 2011 19 2 1



9102591  
b10 045  
61091M

1301/94

Treasurer of Nassau County  
240 Old Country Road  
Mineola, New York 11501-0821

Indicate type of mail:  
☒ Registered ☐ Return Receipt  
☐ Insured ☐ for Merchandise  
☐ COD ☐ Int'l Recorded Del.  
☐ Certified ☐ Express Mail

Check appropriate block for Registered Mail:  
☐ With Postal Insurance  
☐ Without Postal Insurance

Affix stamp here if issued as certificate of mailing or for additional copies of this bill.

Postmark and Date of Receipt

Article Number	Name of Addressee Street and Post Office Address	Postage	Fee	Handling Charge	Act. Value (if Regs.)	Insured Value	Due Sender # COD	R. Fee	S. Fee	D. Fee	S. H. Fee	Remarks
7- 0008 3230 000 0072 3306	M.V. Barmed Realty Inc. 155 First Street Mineola, N.Y. 11501											
8- 0072 3313	Inc. Village of Mineola P O Box 69 155 Washington Ave. Mineola, N.Y. 11501											
9- 0072 3310	CH2M Hill 435 1 <sup>st</sup> St. Mineola, N.Y. 11501											
10- 0072 3337	Skadden, Arps, Slate, et al 919 Third Ave. Attn: C. McElhaney New York, New York 10022											
11- 0072 3374	Berkman, Henoch, Petterson et al 777 Zeckendorf Blvd Garden City, New York 11530											
12- 0072 3357	Joseph G. Page 55 Ashborne Rd Garden City, N.Y. 11530											

Number of Pieces Sent by Sender: 6  
Total Number of Pieces Received at Post Office: 6  
Postmaster, Per (Name of Recipient Employee):

Form 3877, February 1994

Form Must be Completed by Typewriter, Ink or Ball Point Pen

U.S. Government Printing Office: 1994 - 396-012

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304

1301/194

Indicate type of mail:  
☐ Registered  
☐ Insured  
☐ COD  
☐ Certified  
☐ Return Receipt for Merchandise  
☐ Int'l Recorded Del.  
☐ Express Mail

Check appropriate block for Registered Mail:  
☐ With Postal Insurance  
☐ Without Postal Insurance

Postmark and Date of Receipt

Postmaster, Per (Name of Recording Employee)

The full declaration of value is required on all domestic and international registered mail. The maximum indemnity payable for the reconstruction of nonnegotiable documents under Express Mail document reconstruction insurance is \$50,000 per piece subject to a limit of \$500,000 per occurrence. The maximum indemnity payable on Express Mail merchandise insurance is \$500. The maximum indemnity payable is \$25,000 for registered mail, sent with optional postal insurance. See Domestic Mail Manual 7800, 5913, 5921 for limitations of coverage on insured and COD mail. See International Mail Manual for limitations of coverage on international mail. Special handling charges apply only to third and fourth class parcels.

Line	Article Number	Description of Contents	Postage	Fee	Handling Charge	Act. Value (If Regs.)	Insured Value	Dus Sender B COD	R. R. Fee	S. D. Fee	S. H. Fee	Rest. Del. Fee	Remarks
13	0072 3368	Jackson Steel Products Inc. 435 First St. Mineola, N.Y. 11501											
14	0072 3375	William Edwards Profit Sharing Trust 1140 Franklin Ave. Room 200 Garden City, N.Y. 11530											
15	0072 3382	M.V. Barmed Realty Inc. 138 Kilburn Rd. Garden City, N.Y. 11530											
16	0072 3399	Norstar Bank 40 Main Street Hempstead, N.Y. 11550											
17	0072 3405	Charles W. Thomas 76 Stratford Rd. Garden City, N.Y. 11530											



Total Number of Pieces Listed by Sender: 5

Total Number of Pieces Received at Post Office: 5

PS Form 3877, February 1994

Form Must be Completed by Typewriter, Ink or Ball Point Pen

U.S. Government Printing Office: 1994 - 305-012

<p>Treasurer of Nassau County 240 Old Country Road Mineola, New York 11501-0821</p>		<p>349/94</p>		<p>Indicate type of mail:  <input type="checkbox"/> Registered    <input type="checkbox"/> Return Receipt for Merchandise  <input type="checkbox"/> Insured       <input type="checkbox"/> Int'l Recorded Del.  <input type="checkbox"/> Certified      <input type="checkbox"/> Express Mail         </p>		<p>Check appropriate block for Registered Mail:  <input type="checkbox"/> With Postal Insurance  <input type="checkbox"/> Without Postal Insurance         </p>		<p>Also stamp here if issued as certificate of mailing or for additional copies of this bill.</p>							
<p>Article Number</p>		<p>Name of Addressee, Street, and Post Office Address</p>		<p>Postage</p>	<p>Fee</p>	<p>Handling Charge</p>	<p>Adt. Value (If Reg.)</p>	<p>Insured Value</p>	<p>Due Sender If COO</p>	<p>R. Fee</p>	<p>F. Fee</p>	<p>S. Fee</p>	<p>H. Fee</p>	<p>Rebt. Fee</p>	<p>Remarks</p>
<p>0008 32 30 0000 0072 342</p>	<p>15-</p>	<p>John J. Beransky P.O. Box 260 159 Twin Lakes Rd South Salem, N.Y. 10590</p>													
<p>19 0072 3429</p>	<p>19-</p>	<p>U.S. Environmental Protection Agency Region 2 290 Broadway New York, N.Y. 10007-1866</p>													
<div style="display: flex; justify-content: space-around; align-items: center;">   </div>															
<p>Total Number of Pieces Listed by Sender</p>		<p>Total Number of Pieces Received at Post Office</p>		<p>Postmaster, or (Name of Receiving Employee)</p>		<p>The full declaration of value is required on all domestic and international registered mail. The maximum indemnity payable for the reconstruction of non-registered documents under Express Mail document reconstruction insurance is \$50,000 per piece subject to a limit of \$500,000 per certificate. The maximum indemnity payable on Express Mail merchandise insurance is \$500. The maximum indemnity payable is \$25,000 for registered mail, sent with optional postal insurance. See Domestic Mail Manual (DMM), §§131 and §821 for limitations of coverage on insured and COO mail. See International Mail Manual for limitations of coverage on international mail. Special handling charges apply only to third and fourth class parcels.</p>									

Form 3877, February 1994

**Form Must be Completed by Typewriter, Ink or Ball Point Pen**

U.S. Government Printing Office: 1964 — 366-012

## EXHIBIT B

Class Two, Three and Four  
Properties Only

TAX DEED APPLICATION

STATE OF NEW YORK:  
SS  
COUNTY OF NASSAU :

Carl Schroeter being duly sworn,

deposes and says the following:

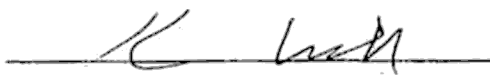
I am the Director of Real Estate  
County of Nassau owner and holder of the  
tax sale certificate number(s) 1031  
issued by the County Treasurer in the annual tax lien sale held  
February, 21, 1995. I have searched the records in the County Clerk's  
Office, the County Treasurer's Office, the Surrogate's Court of the  
County of Nassau, as well as the Tax Receiver's Office in the Town,  
City, and/or Village where the property is located. I have been unable  
to find from such search any person, other than the names listed in the  
notices served in compliance with Section 5-51.0 of the Nassau County  
Administrative Code, who could be characterized as an actual occupant,  
owner in fee, registered agent of the owner, attorney-in-fact whose  
power of attorney is duly recorded, trustee, mortgagee or his registered  
tax agent, judgment creditor, or tax lien purchaser on the same property  
(whose tax certificate is a subordinate lien on said premises), or the  
heirs or assigns of any of them, or any other person having a lien, claim  
or interest appearing of record on the premises affected by the sale.  
If there is an actual occupant of the parcel served, I further verify  
that he has been named and served with the notice to redeem.

Therefore, deponent requests the tax deed be issued in  
accordance with the laws of this County and State.



Sworn to before me this

10th day of November 2011



KEVIN WALSH  
Notary Public, State of New York  
No. 02WA4956523  
Qualified in Suffolk County  
Commission Expires Sept. 25, 2013

TRUST  
OFFICE  
2011 NOV 10 PM 3:12  
CO. CLERK NASSAU  
NASSAU, N.Y.